



## State of Utah

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## Utah State Tax Commission

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RODNEY G. MARRELLI  
*Executive Director*

May 30, 2006

### RE: Utah Corporate Tax Project

Dear Taxpayer:

The Auditing Division of the Utah State Tax Commission is performing a review to ensure that entities registered with the Utah Department of Commerce are also filing Utah corporate tax return(s). Since your corporation has qualified to do business with the Utah Department of Commerce and has had business activity in the State of Utah, Utah corporate franchise/income tax return(s) must be filed. This annual filing requirement ceases only after the corporation is formally dissolved or withdraws through the Utah Department of Commerce.

The information that we have indicates that you have not filed a Utah corporate tax return for the non-filing years in question. In addition, we show the corporation has been issued a sales and use tax license/withholding tax license showing that the corporation in question had business activity in the State of Utah during the non-filing years.

Please complete the enclosed **Reply** form and any corporate tax return(s) that are due or past-due **within 30 days from notification or contact**. Typically, when no return(s) have been filed, the statute of limitations does not apply and the Commission may assess tax, interest and penalty for an unlimited period. Return(s) submitted as part of this project will be subject to a maximum period of only six (6) years and the Auditing Division agrees not to assess the failure-to-file penalty. Additionally, any underpayment(s) will be subject only to statutory interest.

The **Reply** form and a link to the *Utah corporate franchise/income tax returns* are accessible at <http://tax.utah.gov/selfreview> (select the **Corporate Project** link). If you complete any of the forms or return(s) on-line, please print and submit by mail.

Page 2 of 2

If you need additional time or have any questions or concerns, please contact Julie Goins at (801) 297-4753 or Ralph Hoggan at (801) 297-4759. You may also e-mail us at [comp@utah.gov](mailto:comp@utah.gov). Thank you for your prompt attention and cooperation regarding this matter.

Respectfully,

Michael Christensen  
Tax Audit Manager

Enclosures